NK178202(US)

## ABSTRACT

A whetstone pellet 1 is composed of a columnar base body 2 to be fixed on a pedestal 9, and an abrasive grain 5 part 5 containing numerous abrasive grains formed by electroless plating on an end surface 3 of the base body 2. Upon forming the abrasive grain part 5, a plated layer is formed on the end surface 3 of the base body 2 under stirring a plating solution containing abrasive grains, whereby the distribution of the abrasive grains in the abrasive grain part 5 can be uniformized.